

Cited but not construed in *Baltimore v. C. & P. Tel. Co.*, 131 Md. 52.

As to the taxation of corporate stock owned by non-residents, see also secs. 154, 166 and 166A. As to the tax commission, see sec. 247, *et seq.*

See secs. 157, 161, 166 and 166A, and notes.

An. Code, sec. 160. 1904, sec. 157. 1888, sec. 139. 1874, ch. 483, sec. 143.

164. The county commissioners or appeal tax court of Baltimore city may require the accounts of stock furnished as aforesaid to be verified by the oath or affirmation of the proper officer of the corporation, or may require that the stock and other books of said corporation shall be open to them for their inspection.

An. Code, sec. 161. 1904, sec. 158. 1888, sec. 140. 1874, ch. 483, sec. 144.

165. If any such president or other proper officer shall fail to perform the duties imposed upon him by the two preceding sections, such officer shall, on indictment and conviction, be fined therefor not less than five hundred dollars.

An. Code, sec. 162. 1904, sec. 159. 1888, sec. 141. 1878, ch. 178. 1880, ch. 20. 1896, ch. 120. 1914, ch. 528.

166. At the time of making the returns of stockholders to the County Commissioners and appeal tax court of Baltimore City, as required by law, the President or other proper officer of every bank or other incorporated institution incorporated under the laws of this State or doing business therein, and of every joint stock company doing business in this State shall furnish to the County Commissioners of each County in which such bank or other incorporated institutions or joint stock company shall own or possess any real property and tools, machinery, manufacturing implements and engines of corporations actually engaged in manufacturing, and to the appeal tax court of Baltimore City, if such bank or other incorporated institution or joint stock company shall own or possess any real property and tools, machinery, manufacturing implements and engines of corporations actually engaged in manufacturing in said city, a true statement of such real property, and tools, machinery, manufacturing implements and engines of corporations actually engaged in manufacturing, situated or located in such County or City and such real property and tools, machinery, manufacturing implements and engines of corporations actually engaged in manufacturing shall be valued and assessed by said County Commissioners and appeal tax court, respectively, to the said bank or incorporated institution or joint stock company so owning the same, and the said County Commissioners and appeal tax court shall give duplicate certificates of such valuation and assessment to such President or other officer, who shall transmit one of such duplicate certificates with his return to the State Tax Commission, and State, County and City taxes shall be levied upon and paid by such bank or other incorporated institution or by such joint stock company on such assessment in the same manner as the same are levied upon and paid by individual owners of real property and tools, machinery, manufacturing implements and engines of corporations actually engaged in manufacturing in such County or City in accordance with the terms of